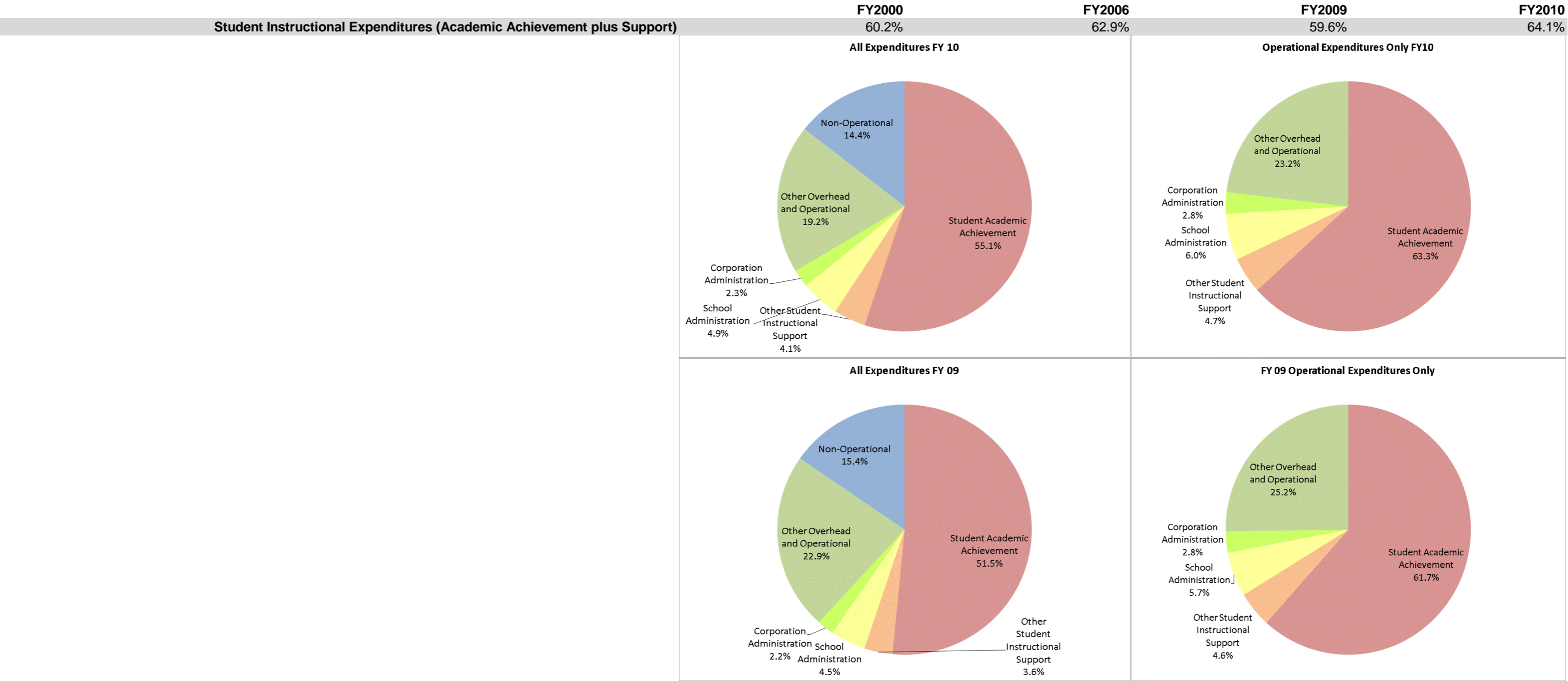


School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jay School Corp (3945)

Jay School Corp (3945)

Student Instructional Category	FY99 % of Total		FY06 % of Total		FY09 % of Total		FY10 % of Total	
	FY 1999	Exp	FY 2006	Exp	FY 2009	Exp	FY 2010	Exp
Student Academic Achievement	\$15,887,972	52.0%	\$22,324,686	54.6%	\$20,950,996	51.5%	\$21,651,395	55.1%
Student Instructional Support	\$2,505,407	8.2%	\$3,382,652	8.3%	\$3,278,740	8.1%	\$3,536,054	9.0%
Overhead and Operational	\$6,041,161	19.8%	\$8,386,105	20.5%	\$10,177,068	25.0%	\$8,443,190	21.5%
Nonoperational	\$6,131,273	20.1%	\$6,765,805	16.6%	\$6,246,652	15.4%	\$5,661,814	14.4%
Grand Total	\$30,565,813		\$40,859,248		\$40,653,456		\$39,292,453	



School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jay School Corp (3945)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Academic Achievement	11100 Regular Programs; Elementary	\$4,672,939	\$5,148,800	\$7,411,877	\$8,285,583	77%	61%	12%
	11200 Regular Programs; Middle/Junior High	\$1,280,073	\$2,146,233	\$3,033,653	\$3,021,872	136%	41%	0%
	11300 Regular Programs; High School	\$2,194,346	\$2,523,103	\$3,629,951	\$3,771,412	72%	49%	4%
	11350 Regular Programs; High School; Academic Honors Diploma	\$789	\$3,761	\$3,216	\$3,325	321%	-12%	3%
	11410 Vocational Education; Agriculture A	\$0	\$20,256	\$941	\$2,618		-87%	178%
	11420 Vocational Education; Agriculture B	\$71,416	\$135,832	\$161,371	\$160,142	124%	18%	-1%
	11440 Vocational Education; Health Occupations	\$31,295	\$47,266	\$77,861	\$83,375	166%	76%	7%
	11450 Vocational Education; Consumer and Homemaking	\$66,400	\$95,356	\$146,186	\$157,641	137%	65%	8%
	11470 Vocational Education; Business Education	\$42,541	\$57,081	\$86,354	\$90,525	113%	59%	5%
	11490 Vocational Education; Industrial Education B	\$97,686	\$59,260	\$86,693	\$89,786	-8%	52%	4%
	11590 Other Vocational Education Programs	\$67,916	\$62,065	\$89,509	\$130,638	92%	110%	46%
	11630 Regular Programs; Alternative Education Programs; High School	\$56,083	\$0	\$0	\$79,536	42%		
	12110 Gifted And Talented; Gifted and Talented	\$25,355	\$40,724	\$98,925	\$107,525	324%	164%	9%
	12210 Mental Disabilities; Mild Mental Disabilities	\$168,402	\$251,217	\$341,533	\$352,030	109%	40%	3%
	12220 Mental Disabilities; Moderate Mental Disabilities	\$90,736	\$95,333	\$142,785	\$144,766	60%	52%	1%
	12230 Mental Disabilities; Severe Mental Disabilities	\$116,322	\$71,308	\$186,889	\$188,889	62%	165%	1%
	12310 Physical Impairment; Orthopedic Impairment	\$20,218	\$43,325	\$19,376	\$44,197	119%	2%	128%
	12320 Physical Impairment; Multiple Disabilities	\$8,363	\$0	\$0	\$0	-100%		
	12330 Physical Impairment; Visual Impairment	\$400	\$36,058	\$68,231	\$69,947	> 500%	94%	3%
	12340 Physical Impairment; Hearing Impairment	\$51,030	\$109,565	\$147,928	\$168,899	231%	54%	14%
	12350 Physical Impairment; Homebound	\$2,824	\$39,977	\$37,660	\$29,772	> 500%	-26%	-21%
	12410 Emotional Disabilities; Emotional Disabilities; Full Time	\$164,514	\$250,928	\$389,060	\$290,907	77%	16%	-25%
	12520 Culturally Different; Compensatory	\$0	\$4,898	\$33,641	\$6,125		25%	-82%
	12610 Learning Disability	\$453,842	\$720,252	\$1,258,552	\$1,609,469	255%	123%	28%
	12710 Equal Opportunity At Risk	\$102,476	\$69,855	\$79,200	\$76,275	-26%	9%	-4%
	12810 Special Education Preschool	\$136,432	\$222,131	\$309,608	\$340,589	150%	53%	10%
	12900 Other Special Programs	\$6,808	\$14,777	\$30,418	\$34,452	406%	133%	13%
	13100 Adult/Continuing Education Programs; Adult Basic Education	\$135,513	\$66,277	\$82,767	\$81,374	-40%	23%	-2%
	13900 Adult/Continuing Education Programs; Other Adult/Continuing Education Program	\$519	\$460	\$266	\$321	-38%	-30%	21%
	14100 Summer School Programs; Elementary	\$48,924	\$0	\$42,656	\$61,221	25%		44%
	14200 Summer School Programs; Middle/Junior High School	\$9,503	\$4,348	\$115,375	\$105,507	> 500%	> 500%	-9%
	14300 Summer School Programs; High School	\$57,764	\$18,711	\$30,782	\$21,045	-64%	12%	-32%
	16100 Remediation Testing	\$96,483	\$69,986	\$84,387	\$91,127	-6%	30%	8%
	16200 Preventive Remediation	\$50,107	\$17,213	\$20,334	\$20,850	-58%	21%	3%
	17300 Payments to Other Governmental Units Within State; Area Vocational School (Participating Share)	\$36,093	\$46,865	\$32,295	\$39,046	8%	-17%	21%
	22120 Improvement of Instruction; Instruction and Curriculum Development	\$233,768	\$169,772	\$140,413	\$149,584	-36%	-12%	7%
	22130 Improvement of Instruction; Instructional Staff Training	\$509	\$0	\$0	\$0	-100%		
	22190 Improvement of Instruction; Other Improvement of Instructional Services	\$0	\$35,110	\$0	\$0		-100%	
	22220 Library/Media Services; School Library	\$440,520	\$416,495	\$612,481	\$596,379	35%	43%	-3%
	22230 Library/Media Services; Audiovisual	\$10,632	\$12,427	\$10,401	\$14,169	33%	14%	36%
	22240 Library/Media Services; Educational Television	\$62,773	\$5,012	\$14,844	\$0	-100%	-100%	-100%
	22250 Library/Media Services; Computer Assisted Instruction Services	\$290,055	\$64,626	\$1,093,071	\$471,177	62%	> 500%	-57%
	22360 Instruction, Related Technology; Network Support	\$0	\$176,436	\$384,493	\$377,663		114%	-2%
	22900 Other Support Service, Instructional Staff	\$0	\$0	\$0	\$46			
	25520 Textbooks for Rent or Resale; Textbooks, Workbooks, and Repairs	\$282,401	\$248,153	\$415,008	\$281,590	0%	13%	-32%
	26497 2007 Account Code - Teachers Retirement Fund	\$617,695	\$756,220	\$0	\$0			
Student Academic Achievement Total		\$12,302,464	\$14,377,469	\$20,950,996	\$21,651,395	76%	51%	3%
Student Instructional Support	21220 Guidance Services; Counseling Services	\$232,740	\$302,727	\$481,862	\$464,967	100%	54%	-4%
	21320 Health Services; Medical Services	\$34,164	\$248	\$45	\$0	-100%	-100%	-100%
	21340 Health Services; Nurse Services	\$198,465	\$196,295	\$379,783	\$423,699	113%	116%	12%
	21390 Health Services; Other Health Services	\$49,482	\$49,191	\$87,310	\$76,078	54%	55%	-13%
	21420 Psychological Testing	\$11,197	\$84,961	\$144,651	\$150,030	> 500%	77%	4%
	21490 Other Psychological Services	\$83,132	\$4,378	\$413	\$1,125	-99%	-74%	172%
	21590 Speech Pathology and Audiology Services; Other Speech Pathology and Audiology Services	\$101,231	\$148,470	\$241,743	\$249,389	146%	68%	3%
	21810 Special Education Administration; Service Area Direction	\$81,364	\$89,125	\$126,293	\$230,924	184%	159%	83%
	24100 Office of The Principal	\$1,134,474	\$1,181,319	\$1,816,639	\$1,939,843	71%	64%	7%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jay School Corp (3945)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Student Instructional Support Total		\$1,926,251	\$2,056,715	\$3,278,740	\$3,536,054	84%	72%	8%
Overhead and Operational								
	23120 Board of Education; Service Area Assistants	\$24,045	\$26,847	\$52,534	\$26,694	11%	-1%	-49%
	23150 Board of Education; Legal Services	\$45,240	\$55,974	\$46,407	\$32,314	-29%	-42%	-30%
	23160 Board of Education; Promotion Expenses	\$2,628	\$1,568	\$1,352	\$1,252	-52%	-20%	-7%
	23190 Board of Education; Other Governing Body Services	\$1,180	\$0	\$50	\$49	-96%		-3%
	23210 Executive Administration; Office of The Superintendent	\$127,047	\$134,503	\$248,893	\$279,595	120%	108%	12%
	23290 Executive Administration; Other Executive Administration Services	\$105,134	\$35,160	\$153,211	\$162,777	55%	363%	6%
	25110 Fiscal Services; Office of The Business Manager	\$236,346	\$233,295	\$368,535	\$385,525	63%	65%	5%
	25191 Other Fiscal Services; Refund of Revenue	\$2,361	\$63	\$1,574	\$3,860	63%	> 500%	145%
	25195 Other Fiscal Services; Bank Account Service Charge	\$103	\$4,776	\$78	\$78	-24%	-98%	0%
	25199 Other Fiscal Services; Other	\$0	\$0	\$1,341	\$3			-100%
	25400 Planning, Research, Development and Evaluation	\$6,618	\$4,708	\$3,586	\$5,041	-24%	7%	41%
	26200 Operation and Maintenance of Plant Services; Maintenance of Buildings	\$2,062,805	\$2,650,214	\$4,244,571	\$3,552,746	72%	34%	-16%
	26300 Operation and Maintenance of Plant Services; Maintenance of Grounds	\$17,522	\$140,805	\$35,292	\$41,653	138%	-70%	18%
	26400 Operation and Maintenance of Plant Services; Maintenance of Equipment	\$151,338	\$189,878	\$291,511	\$346,415	129%	82%	19%
	26495 2007 Account Code - Support Services, Central ; Other Staff Services ; Official Bonds	\$3,972	\$2,915	\$0	\$0			
	26499 2007 Account Code - Other	\$104,014	\$216,675	\$0	\$0			
	26600 Operation and Maintenance of Plant Services; Security Services	\$15,606	\$18,779	\$17,568	\$18,869	21%	0%	7%
	26700 Operation and Maintenance of Plant Services; Insurance	\$117,100	\$223,415	\$139,205	\$108,268	-8%	-52%	-22%
	26800 Operation and Maintenance of Plant Services; Other Operation and Maintenance of Plant	\$180	\$180	\$180	\$180	0%	0%	0%
	27010 Student Transportation; Service Area Direction	\$77,534	\$49,101	\$84,814	\$91,982	19%	87%	8%
	27100 Student Transportation; Vehicle Operation	\$624,336	\$626,753	\$1,189,115	\$1,296,909	108%	107%	9%
	27300 Student Transportation; Vehicle Servicing and Maintenance	\$255,051	\$423,676	\$781,296	\$473,520	86%	12%	-39%
	27400 Student Transportation; Purchase of School Buses	\$0	\$0	\$984,915	\$0			-100%
	27500 Student Transportation; Insurance on Buses	\$23,163	\$60,000	\$10,360	\$21,236	-8%	-65%	105%
	27700 Student Transportation; Contracted Transportation Services	\$5,444	\$559	\$0	\$0	-100%	-100%	
	27900 Student Transportation; Other Student Transportation Services	\$10,735	\$9,795	\$34,565	\$37,702	251%	285%	9%
	27910 Student Transportation; Bus Driver Training	\$75	\$433	\$2,968	\$570	> 500%	32%	-81%
	31100 Food Services Operations; Service Area Direction	\$168,590	\$195,468	\$441,229	\$462,782	175%	137%	5%
	31200 Food Services Operations; Food Preparation and Dispensing	\$769,569	\$870,382	\$1,013,298	\$1,063,732	38%	22%	5%
	31300 Food Services Operations; Food Delivery	\$11,442	\$15,521	\$14,622	\$13,753	20%	-11%	-6%
	31900 Other Food Services	\$5,913	\$7,549	\$13,999	\$15,685	165%	108%	12%
Overhead and Operational Total		\$4,975,091	\$6,198,995	\$10,177,068	\$8,443,190	70%	36%	-17%
Nonoperational								
	33200 Community Recreation	\$358	\$3,166	\$2,499	\$3,052	> 500%	-4%	22%
	33400 Athletic Coaches	\$267,839	\$317,887	\$360,272	\$370,319	38%	16%	3%
	33930 Latch Key Kid Program	\$73,754	\$64,641	\$64,922	\$62,151	-16%	-4%	-4%
	33950 Step Ahead	\$27,277	\$0	\$0	\$0	-100%		
	33990 Other Community Services; Other	\$239	\$55,288	\$11,369	\$19,650	> 500%	-64%	73%
	43000 Facilities Acquisition and Construction; Professional Services	\$283,985	\$0	\$75,474	\$27,723	-90%		-63%
	45100 Building Acquisition, Construction and Improvements	\$2,596,092	\$1,851,664	\$1,931,171	\$415,371	-84%	-78%	-78%
	45200 Building Acquisition, Construction and Improvement; Energy Savings Contracts	\$822,792	\$955,030	\$191,996	\$95,998	-88%	-90%	-50%
	45400 Building Acquisition, Construction and Improvement; Sports Facilities	\$0	\$26,454	\$0	\$10,931		-59%	
	45500 Facilities Acquisition and Construction; Rent of Buildings, Facilities, and Equipment	\$14,973	\$198,608	\$203,672	\$215,217	> 500%	8%	6%
	47000 Facilities Acquisition and Construction; Purchase of Mobile or Fixed Equipment	\$250,404	\$579,560	\$251,246	\$160,566	-36%	-72%	-36%
	49000 Facilities Acquisition and Construction; Other Facilities Acquisition and Construction	\$143,724	\$0	\$0	\$0	-100%		
	51100 Debt Services; Principal on Debt; Bonds	\$0	\$0	\$0	\$610,000			
	51300 Debt Services; Principal on Debt; Emergency Loans	\$0	\$17,425	\$15,973	\$18,877		8%	18%
	51400 Debt Services; Principal on Debt; School Bus Loans	\$171,692	\$0	\$0	\$0	-100%		
	51500 Debt Services; Principal on Debt; Bond Anticipation Notes	\$517,993	\$644,662	\$0	\$0	-100%	-100%	
	52100 Debt Services; Interest on Debt; Bonds	\$0	\$772,094	\$656,433	\$651,929		-16%	-1%
	52200 Debt Services; Interest on Debt; Temporary Loans	\$23,504	\$76,381	\$79,960	\$23,450	0%	-69%	-71%
	52400 Debt Services; Interest on Debt; School Bus Loans	\$4,554	\$0	\$0	\$0	-100%		
	53100 Debt Services; Lease Rental; Buildings ; Principal	\$815,553	\$874,000	\$2,333,000	\$2,780,000	241%	218%	19%
	54200 Common School Fund; Principal	\$0	\$77,527	\$68,664	\$196,580		154%	186%
Nonoperational Total		\$6,014,733	\$6,514,389	\$6,246,652	\$5,661,814	-6%	-13%	-9%

School Corporation Expenditures by Expenditure Type
Biannual Financial Report Data July 2009 - June 2010
Jay School Corp (3945)

Student Instructional Category	Account	FY 1999	FY 2006	FY 2009	FY 2010	10 Year Increase	4 Year Increase	1 Year Increase
Prorated By Fund								
	26491 2007 Account Code - PERF	\$443,149	\$375,236	\$0	\$0			
	26492 2007 Account Code - Social Security	\$1,131,145	\$1,251,989	\$0	\$0			
	26493 2007 Account Code - Workmen's Compensation	\$41,890	\$34,292	\$0	\$0			
	26494 2007 Account Code - Group Insurance	\$3,551,737	\$10,040,516	\$0	\$0			
	26496 2007 Account Code - Unemployment Compensation	\$5,947	\$9,648	\$0	\$0			
	26498 2007 Account Code - Severance / Early Retirement Pay	\$173,407	\$0	\$0	\$0			
Prorated By Fund Total		\$5,347,275	\$11,711,681	\$0	\$0			